What is claimed is:

- 1. A system for managing material distribution and returned materials, the system comprising:
 - a database for storing relevant data used or generated in implementing the system; and
 - an application server for managing material distribution and returned materials by executing an inventory management program, the inventory management program comprising a material distribution management module for managing outgoing stocks that are to be distributed to different places, and a returned material management module for managing incoming stocks that are received from different places.
- 2. The system according to claim 1, further comprising a database server linked to the database, the database server being provided for managing of processing of the data stored in the database.
- 3. The system according to claim 2, further comprising a plurality of client computers, each of the client computers comprising a user interface for receiving orders input by users, and for displaying results of implementation of said orders.
- 4. The system according to claim 1, wherein the inventory management program further comprises a basic data management module for maintaining information including material types, storage locations, and production departments.
- 5. The system according to claim 4, wherein the inventory management program further comprises a manufacturing order management module for maintaining manufacturing orders.
 - 6. The system according to claim 5, wherein the inventory management

program further comprises a database connection module, which connects the basic data management module, the material distribution management module, the returned material management module and the manufacturing order management module with the database server, for enabling said modules to access the database conveniently.

- 7. The system according to claim 1, wherein the relevant data stored in the database comprise basic data records, material distribution records, retuned material records, manufacturing orders, inventory variation records and inventory status records.
 - 8. A method for managing material distribution, comprising: transmitting material extraction information to an application server; generating inventory variation information; receiving checked inventory variation information; and updating corresponding data records stored in a database, said records comprising a material distribution record, an inventory variation record and an inventory status record.
 - 9. A method for managing returned materials, comprising:

transmitting information on incoming stocks to be received by a warehouse to an application server;

generating inventory variation information;

receiving checked inventory variation information; and

updating corresponding data records stored in a database, said records comprising a returned material record, an inventory variation record and an inventory status record.